

Contract Authority

Introduction

This chapter covers budgetary accounting for contract authority. Included are:

√ *Definite contract authority*, where a specific amount of authority that cannot be exceeded is provided. Authority is realized at the beginning of the program and carried forward until (1) the authority is rescinded or completely consumed or (2) the program is terminated, whichever comes first. This is a no-year account and the authority does not expire, but unused authority must be reapportioned each year; and

√ *Indefinite contract authority*, where the amount of authority is not predetermined and authority is available as needed to cover specified payments in amounts equal to the amount of obligations incurred. This is normally accounted for through a no-year account and the authority does not expire, but

unused authority must be reapportioned each year.

The first section (pages V-2 and V-3) of this chapter presents a budgetary accounting conceptual framework listing all accounts covered. Section II (page V-4) introduces journal entries for definite and indefinite contract authority.

Section III (pages V-5 through V-14) presents pro forma and closing journal entries for definite borrowing authority, while Section IV (pages V-15 through V-21) covers the crosswalks from the accounts to the line items on the SF-133, "Report on Budget Execution" and the FMS 2108, "Year-end Closing Statement." Section V (pages V-22 through V-39) presents the pro forma journal entries as well as closing entries for indefinite borrowing authority. The corresponding crosswalks follow in Section V (pages V-40 through V-46).

To gain a complete understanding of the information presented here, it is important to read it in conjunction with Chapter I. The end of Chapter I lists references for further information.

Conceptual Framework

Entries in this chapter satisfy the basic budgetary accounting equation: Net resources equal status of resources.

Because net resources equal resources less contra resources, the equation can further be defined as: Resources less contra resources equal status of resources. The accounts that satisfy this equation appear on the next page.

$$\begin{array}{c} \text{Net resources} \\ = \\ \text{Status of resources} \end{array}$$

$$\text{Resources} - \text{Contra resources} = \text{Status of resources}$$

Section I

Contract Authority Resources and Contra Resources

Resources - Unfunded Authority

- 4032 Anticipated Contract Authority
- 4131 Current-year Contract Authority Realized - Definite
- 4132 Current-year Contract Authority Realized - Indefinite
- 4139 Contract Authority Carried Forward

Contra-Resources - Unfunded Authority

- 4034 Anticipated Reductions to Contract Authority
- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law

Resources - Funded Authority

- 4138 Resources Realized from Contract Authority
- 4201 Total Actual Resources

Contra-Resources - Funded Authority

- 4047 Anticipated Payments to Treasury
- 4147 Actual Payments to Treasury

(Status accounts are shown on the next page.)

Contract Authority Status Accounts

Anticipations and Cancellations

4310 Anticipated Recoveries of Prior-year Obligations¹

Unapportioned Authority

4420 Unapportioned Authority - Pending Rescission

4430 Unapportioned Authority - OMB Deferral

4450 Unapportioned Authority - Available

Apportionments of Authority

4510 Apportionments - Available

Allotments of Authority

4610 Allotments - Realized Resources

Commitments of Authority

4700 Commitments

Undelivered Orders Placed Against Authority

4801 Undelivered Orders - Unpaid

4802 Undelivered Orders - Paid

4870 Downward Adjustments of Prior-year Undelivered Orders

4880 Upward Adjustments of Prior-year Undelivered Orders

Expended Authority

4901 Expended Authority - Unpaid

4902 Expended Authority - Paid

4971 Downward Adjustments of Prior-year Expended Authority - Refunds¹

4979 Downward Adjustments of Prior-year Expended Authority - Other¹

4980 Upward Adjustments of Prior-year Obligations¹

¹ Reported as a resource on SF-133.

Section II

Journal Entries

Journal entries for most basic transactions and for closing entries are organized in the following format:

- √ Entries to record anticipated and realized contract authority and establish it as unapportioned or otherwise unavailable;
- √ Entries to record changes in status; and
- √ Closing entries.

The entries are set forth below.

Section III (pages V-5 through V-14) presents entries for definite contract authority and Section IV (pages V-15 through 21) presents the corresponding crosswalks.

Meanwhile, Section V (pages V-22 through V-39) presents entries for indefinite contract authority with the corresponding crosswalks listed in Section VI (pages V-40 through V-46).

Some budgetary transactions require a corresponding proprietary entry that is not illustrated in this document. These transactions are marked with a “P.”

Section III

Entries for Definite Contract Authority

I. Entries to record anticipated and realized definite contract authority and establish it as unapportioned or otherwise unavailable

I-A. *To record the realization of definite contract authority.*

■ 4131 Current-year Contract Authority Realized - Definite

■ 4450 Unapportioned Authority - Available

I-B. *To record the receipt of cash to fund contract authority.^P*

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

I-C. *To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4395 Authority Unavailable Pursuant to Public Law

I-D. *To record subsequent availability of a resource recorded as unavailable pursuant to public law.*

■ 4395 Authority Unavailable Pursuant to Public Law

■ 4450 Unapportioned Authority - Available

I-E. *To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4420 Unapportioned Authority - Pending Rescission

Budgetary Accounting

- I-F. *To record subsequent availability of a resource previously recorded as unavailable pending rescission.*
- 4420 Unapportioned Authority - Pending Rescission
 - 4450 Unapportioned Authority - Available
- I-G. *To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)*
- 4450 Unapportioned Authority - Available
 - 4430 Unapportioned Authority - OMB Deferral
- I-H. *To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.*
- 4430 Unapportioned Authority - OMB Deferral
 - 4450 Unapportioned Authority - Available
- I-I. *To record rescissions proposed by the President and enacted by Congress.*
- 4420 Unapportioned Authority - Pending Rescission
 - 4392 Rescissions
- I-J. *To record enactment of rescission legislation the President has not proposed.*
- 4450 Unapportioned Authority - Available
 - 4392 Rescissions
- I-K. *To record anticipated downward adjustments of prior-year undelivered orders or expended authority. (P - for expended authority only)*
- 4310 Anticipated Recoveries of Prior-year Obligations ¹
 - 4450 Unapportioned Authority - Available

¹ OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

I-L. *To record anticipated reductions to contract authority.*

■ 4450 Unapportioned Authority - Available

■ 4034 Anticipated Reductions to Contract Authority

I-M. *To record reductions to contract authority that were anticipated.*

■ 4034 Anticipated Reductions to Contract Authority

■ 4133 Actual Reductions to Contract Authority

I-N. *To record reductions to contract authority not anticipated.*

■ 4450 Unapportioned Authority - Available

■ 4133 Actual Reductions to Contract Authority

II. Entries to record changes in status

II-A. *Entries to record the apportionment of authority and subsequent changes in status:*

A-1. *To record an apportionment of authority. (To decrease the apportionment, reverse this entry.)*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

A-2. *To record an allotment of apportioned authority. (To decrease the allotment, reverse this entry.)*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

A-3. *To record a commitment of the allotment. (To decrease the commitment, reverse this entry.)*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

Budgetary Accounting

A-4. *To record changes in status for current-year undelivered orders and expended authority:*

a. *To record an undelivered order for authority not previously committed.*

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

b. *To record an undelivered order for authority previously committed where:*

1. *The undelivered order is the same amount as the commitment.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

2. *The undelivered order is less than the commitment.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

3. *The undelivered order is more than the commitment.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

c. *To record expended authority committed with no undelivered order where:*

1. *The expended amount is the same as the commitment.*^P

■ 4700 Commitments

■ 4902 Expended Authority - Paid

2. *The expended amount is less than the commitment.*^P

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

3. *The expended amount is more than the commitment.*^P

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

d. *To record expended authority with an undelivered order where:*

1. *The expended amount is the same as the undelivered order.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

2. *The expended amount is less than the undelivered order.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

3. *The expended amount is more than the undelivered order.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority - Paid

Budgetary Accounting

II-B. *Entries for prior-year undelivered orders and expended authority: (Normally, make entry I-K to anticipate downward adjustments of authority.)*

B-1. *To record expended authority with an undelivered order where:*

a. *The expended amount is the same as the undelivered order.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount is less than the undelivered order, and:*

1. *The downward adjustment was anticipated.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

(and)

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

2. *The downward adjustment was unanticipated.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

(and)

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

c. *The expended amount is more than the undelivered order.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

(and)

■ 4610 Allotments - Realized Resources

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

B-2. *To record a downward adjustment of prior-year expended authority that:*

a. *Was anticipated.*^P

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

b. *Was anticipated and the adjustment is more than the balance of the anticipated resource.*^P

■ 4971 Downward Adjustments of Prior-year Expended Authority - Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority - Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

Budgetary Accounting

c. *Was not anticipated.*^P

■ 4971 Downward Adjustments of Prior-year Expended Authority
- Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority
- Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

B-3. *To record an upward adjustment of prior-year expended authority.*^P

■ 4610 Allotments - Realized Resources

■ 4980 Upward Adjustments of Prior-year Expended
Authority

III. Closing entries

III-A. *To record consolidation:*

A-1. *Of actual net funded resources.*

■ 4201 Total Actual Resources

■ 4138 Resources Realized from Contract Authority

A-2. Of actual net unfunded resources.

- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4139 Contract Authority Carried Forward (debit or credit)
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law ¹
 - 4131 Current-year Contract Authority Realized -
Definite

III-B. To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)

- 4034 Anticipated Reductions to Contract Authority
- 4395 Authority Unavailable Pursuant to Public Law ²
- 4420 Unapportioned Authority - Pending Rescission
- 4430 Unapportioned Authority - OMB Deferral
- 4510 Apportionments - Available
- 4610 Allotments-Realized Resources
- 4700 Commitments ³
 - 4310 Anticipated Recoveries of Prior-year Obligations
(debit or credit)
 - 4450 Unapportioned Authority - Available (debit or
credit)

¹ Closing this account into 4201 assumes the authority is permanently unavailable.

² Closing this account into unapportioned authority assumes the authority will become available at some point.

³ In some cases, agencies may hold resources to fill commitments. In that case, do not close the commitments account.

Budgetary Accounting

III-C. *To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)*

- 4902 Expended Authority - Paid (debit or credit)
- 4980 Upward Adjustments of Prior-year Expended Authority
 - 4201 Total Actual Resources
 - 4971 Downward Adjustments of Prior-year Expended Authority - Refunds
 - 4979 Downward Adjustments of Prior-year Expended Authority - Other

III-D. *To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)*

- 4801 Undelivered Orders - Unpaid (debit or credit)
- 4880 Upward Adjustments of Prior-year Undelivered Orders
 - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the budgetary accounting equation would be:

<p>4139 Contract Authority Carried Forward</p> <p style="text-align: center;">+</p> <p>4201 Total Actual Resources</p> <p style="text-align: center;">=</p> <p>4801 Undelivered Orders - Unpaid</p> <p style="text-align: center;">+</p> <p>4450 Unapportioned Authority - Available</p> <p style="text-align: center;">+</p> <p>4802 Undelivered Orders - Paid</p> <p style="text-align: center;">+</p> <p>4901 Expended Authority - Unpaid</p>
--

Section IV

Definite Contract Authority: Crosswalks to key reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The reports illustrated here include the SF-133, "Report on Budget Execution," and the FMS-2108, "Year-end Closing Statement."

Two SF-133 crosswalks are provided:

- √ No-year contract authority - definite for the first year; and
- √ No-year contract authority - definite for subsequent years.

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the pre-closing balances); whether the accounts are applicable to interim (during the

year) or final (last filing for the year) SF-133's; and additional information required to properly select accounts and amounts to be used.

Finally, a single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I that, because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

Standard Form 133, Report on Budget Execution Year 1 of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C	E	I/F	4131 Current-year Contract Authority Realized - Definite	
	E	I/F	4392 Rescissions	
2A			N/A	
2B			N/A	
3A1			N/A	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
5	E	I/F	4395 Authority Unavailable Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contact Authority	

Standard Form 133, Report on Budget Execution Year 1 of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
	E	I	4034 Anticipated Reductions to Contract Authority	
7			CALC (1A..1D+2A..2B+3A..3C+4A..4C+5+6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Paid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B Direct Sub Category 1..n
	E	I/F	4802 Undelivered Orders - Paid	Category B Direct Sub Category 1..n
	E	I/F	4901 Expended Authority - Unpaid	Category B Direct Sub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B Direct Sub Category 1..n
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport.
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport.

Standard Form 133, Report on Budget Execution Year 1 of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4901 Expended Authority - Paid	Not Subject to Apport.
	E	I/F	4902 Expended Authority - Available	Not Subject to Apport.
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Reliazed Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
9C			Used Only with Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportioinments - Unavailable	Subsequent periods
10B	E	I/F	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4220 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	E	I/F	4630 Funds not Available for Commitment/Obligation	
11			CALC (8+9A..9C+10A..10E)	Must = line 7 of SF-132

Standard Form 133, Report on Budget Execution Year 1 of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	I/F	4801 Undelivered Orders - Unpaid	Annual
14D	E	I/F	4901 Expended Authority - Unpaid	Annual
15A	E	I/F	4802 Undelivered Orders - Paid	Annual
	E	I/F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			Calc Line 8 - 13 - 14C - 14D	

Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	B	I/F	4201 Total Actual Resources	Added
	E	I/F	4392 Rescissions	Prior-year authority only; Subtracted
	B	I/F	4139 Contract Authority Carried Forward	Added
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Subtracted
	B	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior-year Expended Authority - Refunds	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	

Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other	
4B	E	I	4310 Anticipated Recoveries of Prior-year Obligations	Net debit balance
4C			N/A	
5	E	I/F	4395 Authority Unavailable Pursuant to Pursuant to Public Law	
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contract Authority	
	E	I	4034 Anticipated Reductions to Contract Authority	
6F	E	I	4047 Anticipated Payments to Treasury	
7			CALC (1A..1D+2A..2B+3A.. 3C+4A..4C+5+6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct

Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1..N
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1..N
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1..N
			4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1..N
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport

Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
	E	I	4610 Allotments - Realized Resources	
	E	I	4700 Commitments	
9C			Used Only With Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent Periods
	E	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	E	I/F	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority - Available	Must = line 11 of SF-132
	E	I/F	4630 Funds Not Available For Commitment/Obligation	

Standard Form 133, Report on Budget Execution Year 2 and Later of Definite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
11			CALC (8+9A..9C+10A..10E)	Must = line 7
12	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC (8 - 13 - 14C - 14D)	

FMS 2108, Year-end Closing Statement Definite Contract Authority

Note: Ending balance means preclosing balance.

Column Number	Ending/ Post Closing Balance	Account Number and Title
1		N/A
2		Provided by Treasury, in subsequent years Also equals:
	B	4139 Contract Authority Carried Forward
3	E	4131 Current-year Contract Authority Realized - Definite
4	E	4135 Contract Authority Converted to Cash
5	E	4133 Actual Reductions to Contract Authority
	E	4392 Rescissions
6		Calculated as columns 2 ± 3 - 4 = 6: Also equals:
	P	4139 Contract Authority Carried Forward
7		N/A
8		N/A
9	P	4801 Undelivered Orders - Unpaid
10		N/A
11	E	4420 Unapportioned Authority - Pending Rescission
	E	4430 Unapportioned Authority - OMB Deferral
	P	4450 Unapportioned Authority - Available
		Also calculated as (6+7+8 = 9+10+11)

Section V

Entries for Indefinite Contract Authority

I. Entries to record anticipated and realized indefinite contract authority and establish it as unapportioned or otherwise unavailable

I-A. *To record the anticipation of contract authority.*

■ 4032 Anticipated Contract Authority

■ 4450 Unapportioned Authority - Available

I-B. *To record the realization of anticipated contract authority. (In some cases indefinite contract authority might be realized without first being anticipated. In such cases, credit account 4450 Unapportioned Authority - Available.)*

■ 4132 Current-year Contract Authority Realized-Indefinite

■ 4032 Anticipated Contract Authority

I-C. *To record the receipt of cash to fund contract authority.¹ P*

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

I-D. *To record the unavailability of a resource due to enacted legislation, prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4395 Authority Unavailable Pursuant to Public Law

¹ Contract authority is funded when disbursed. In practice, agencies may draw funds in accordance with their own timetable.

I-E. *To record subsequent availability of a resource previously recorded as unavailable pursuant to public law.*

■ 4395 Authority Unavailable Pursuant to Public Law

■ 4450 Unapportioned Authority - Available

I-F. *To record the unavailability of a resource proposed by the President, but not yet enacted into law, prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4420 Unapportioned Authority - Pending Rescission

I-G. *To record subsequent availability of a resource previously recorded as unavailable pending rescission.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4450 Unapportioned Authority - Available

I-H. *To record the temporary unavailability of a resource mandated by OMB prior to apportionment. (May record in conjunction with transaction I-A.)*

■ 4450 Unapportioned Authority - Available

■ 4430 Unapportioned Authority - OMB Deferral

I-I. *To record subsequent availability of a resource previously recorded as unavailable through OMB deferral.*

■ 4430 Unapportioned Authority - OMB Deferral

■ 4450 Unapportioned Authority - Available

I-J. *To record rescissions proposed by the President and enacted by Congress.*

■ 4420 Unapportioned Authority - Pending Rescission

■ 4392 Rescissions

Budgetary Accounting

I-K. *To record enactment of rescission legislation the President has not proposed.*

■ 4450 Unapportioned Authority - Available

■ 4392 Rescissions

I-L. *To record anticipated downward adjustments (recoveries) of prior-year obligations. A reduction to contract authority as a result of a downward adjustment would only apply if the agency is not getting any new contract authority. In an on-going program the unused contract authority would net against contract authority needed to make new obligations.*

■ 4310 Anticipated Recoveries of Prior-year Obligations

■ 4034 Anticipated Reductions to Contract Authority

I-M. *To realize reductions to contract authority.*

■ 4034 Anticipated Reductions to Contract Authority

■ 4133 Actual Reductions to Contract Authority

I-N. *To record anticipated payments to Treasury as a result of a downward adjustment (refund) of prior-year expended authority.^P*

■ 4310 Anticipated Recoveries of Prior-year Obligations

■ 4047 Anticipated Payments to Treasury

I-O. *To record realization of anticipated payments to Treasury.^P*

■ 4047 Anticipated Payments to Treasury

■ 4147 Actual Payments to Treasury

II. Entries to record changes in status

II-A. *Entries to record the apportionment of authority and subsequent changes in status:*

A-1. *To record an apportionment of authority. (To decrease the apportionment, reverse this entry.)*

■ 4450 Unapportioned Authority - Available

■ 4510 Apportionments - Available

A-2. *To record a commitment of the allotment¹ (To decrease the commitment, reverse entries a, b, and c.)*

a. *To realize the resource.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

b. *To record an allotment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

c. *To record a commitment.*

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

¹ This event illustrates realization of authority based on commitment accounting. Agencies must be instructed by OMB to realize authority at the commitment stage.

Budgetary Accounting

II-B. *Entries for current-year undelivered orders and expended authority:*

B-1. *To record an undelivered order for authority not previously committed:*

a. *To realize the resource.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

b. *To record the undelivered order.*

■ 4510 Apportionments - Available

■ 4801 Undelivered Orders - Unpaid

B-2. *To record an undelivered order for authority previously committed where:*

a. *The undelivered order is the same amount as the commitment.*

■ 4700 Commitments

■ 4801 Undelivered Orders - Unpaid

b. *The undelivered order is less than the commitment:*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

1. *To transfer excess contract authority from realized to anticipated for the amount of the adjustment.*

■ 4032 Anticipated Contract Authority

■ 4132 Current-year Contract Authority Realized -
Indefinite

2. *To change the status from allotted to apportioned for the amount of the adjustment.*

■ 4610 Allotments - Realized Resources

■ 4510 Apportionments - Available

c. *The undelivered order is more than the commitment:*

1. *To realize additional contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

3. *To record the undelivered order for the new amount.*

■ 4700 Commitments

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

B-3. *To record expended authority committed with no undelivered order where:*

a. *The expended amount is the same amount as the commitment:*

1. *To record expended authority.* P

■ 4700 Commitments

■ 4902 Expended Authority - Paid

2. To fund the contract authority.^P

- 4138 Resources Realized from Contract Authority
- 4135 Contract Authority Converted to Cash

b. The expended amount is less than the commitment:

1. To record expended authority in the new amount.^P

- 4700 Commitments
- 4610 Allotments - Realized Resources
- 4902 Expended Authority - Paid

2. To transfer excess contract authority from realized to anticipated for the amount of the adjustment.

- 4032 Anticipated Contract Authority
- 4132 Current-year Contract Authority Realized - Indefinite

3. To change the status from allotted to apportioned for the amount of the adjustment.

- 4610 Allotments - Realized Resources
- 4510 Apportionments - Available

4. To fund the contract authority.^P

- 4138 Resources Realized from Contract Authority
- 4135 Contract Authority Converted to Cash

c. *The expended amount is more than the commitment:*

1. *To realize additional contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

3. *To record expended authority for the new amount.*^P

■ 4610 Allotments - Realized Resources

■ 4700 Commitments

■ 4902 Expended Authority - Paid

4. *To fund the contract authority.*^P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

B-4. *To record expended authority with an undelivered order where:*

a. *The expended amount is the same as the undelivered order:*

1. *To record expended authority.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

2. To fund the contract authority. P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

b. The expended authority is less than the undelivered order:

1. To record expended authority in the new amount. P

■ 4801 Undelivered Orders - Unpaid

■ 4610 Allotments - Realized Resources

■ 4902 Expended Authority

2. To transfer excess contract authority from realized to anticipated.

■ 4032 Anticipated Contract Authority

■ 4132 Current-year Contract Authority Realized - Indefinite

3. To change the status from allotted to apportioned for the amount of the adjustment.

■ 4610 Allotments - Realized Resources

■ 4510 Apportionments - Available

4. To fund the contract authority. P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

c. *The expended authority is more than the undelivered order:*

1. *To realize additional contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments

■ 4610 Allotments - Realized Resources

3. *To record the expended authority for new amount.*^P

■ 4610 Allotments - Realized Resources

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

4. *To fund the contract authority.*^P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

II-C. *Entries for prior-year undelivered orders and expended authority: (Normally, make entry I-L or I-N to anticipate downward adjustments of authority.)*

C-1. *To record expended authority with an undelivered order where:*

a. *The expended amount is the same as the undelivered order.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *The expended amount is less than the undelivered order, and:*

1. *The downward adjustment was anticipated:*

a. *To expend the authority in the new amount.*^P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

b. *To record the anticipated downward adjustment.*

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

c. *To reclassify unused contract authority from realized to anticipated.*

■ 4032 Anticipated Contract Authority

■ 4132 Current-year Contract Authority Realized -
Indefinite

d. *To change the status from allotted to apportioned for the amount of the adjustment.*

■ 4610 Allotments - Realized Resources

■ 4510 Apportionments - Available

e. *To fund authority for the amount expended*^P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

c. The downward adjustment was anticipated and the adjustment is more than the balance of the anticipated recovery: [Make all entries in 1 above except replace b. with entry below. For entries c. and d. use the portion of the adjustment that was anticipated.]

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4310 Anticipated Recoveries of Prior-year Obligations

■ 4133 Actual Reductions to Contract Authority ¹

d. The downward adjustment was unanticipated:

1. To expend the authority. P

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

2. To record an unanticipated downward adjustment of obligations.

■ 4870 Downward Adjustments of Prior-year Undelivered Orders

■ 4133 Actual Reductions to Contract Authority ²

3. To fund authority for the amount expended. P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

¹ Withdraw any indefinite Contract Authority not obligated. Some agencies net the returned authority against authority needed for new obligations.

e. *The expended amount is more than the undelivered order:*

1. *To realize additional contract authority for the amount of the upward adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority ¹

2. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

3. *To record the upward adjustment and expend the authority.*^P

■ 4610 Allotments - Realized Resources

■ 4880 Upward Adjustments of Prior-year Undelivered Orders

(and)

■ 4801 Undelivered Orders - Unpaid

■ 4902 Expended Authority - Paid

4. *To fund contract authority for the amount expended.*^P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

¹ If anticipated authority was insufficient, agencies would have to obtain additional authority.

C-2. *To record a downward adjustment of prior-year expended authority that:*

a. *Was anticipated.* P

■ 4971 Downward Adjustments of Prior-year Expended Authority
- Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority
- Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

b. *Was anticipated and the adjustment is more than the balance of the anticipated resource: (Some agencies may credit the entire amount to the anticipated account. Report a credit balance of the account on line 10d of the SF-133.)*

1. *To record the adjustment.* P

■ 4971 Downward Adjustments of Prior-year Expended Authority
- Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority
- Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

2. *To change the status from apportioned to allotted for the amount of the credit balance in the anticipated account in above entry.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

Budgetary Accounting

c. *Was not anticipated.*^P

■ 4971 Downward Adjustments of Prior-year Expended Authority
- Refunds

■ 4979 Downward Adjustments of Prior-year Expended Authority
- Other

■ 4310 Anticipated Recoveries of Prior-year Obligations

C-3. *To record an upward adjustment to prior-year expended authority:*

a. *To realize contract authority for the amount of the adjustment.*

■ 4132 Current-year Contract Authority Realized - Indefinite

■ 4032 Anticipated Contract Authority

b. *To change the status from apportioned to allotted for the amount of the adjustment.*

■ 4510 Apportionments - Available

■ 4610 Allotments - Realized Resources

c. *To record an upward adjustment.*^P

■ 4610 Allotments - Realized Resources

■ 4980 Upward Adjustments of Prior-year Expended
Authority

d. *To fund contract authority for amount of adjustment.*^P

■ 4138 Resources Realized from Contract Authority

■ 4135 Contract Authority Converted to Cash

III. Closing entries

III-A. *To record consolidation of:*

A-1. *Actual net funded resources.*

- 4147 Actual Payments to Treasury
- 4201 Total Actual Resources
 - 4138 Resources Realized from Contract Authority

A-2. *Actual net unfunded resources.*

- 4133 Actual Reductions to Contract Authority
- 4135 Contract Authority Converted to Cash
- 4139 Contract Authority Carried Forward (debit or credit)
- 4392 Rescissions
- 4395 Authority Unavailable Pursuant to Public Law ¹
 - 4132 Current-year Contract Authority Realized - Indefinite

¹ Closing this account into 4201 assumes the authority is permanently unavailable.

Budgetary Accounting

III-B. *To record consolidation of unapportioned resources. (Use 4310 only in year 2 and later.)*

- 4034 Anticipated Reductions to Contract Authority

- 4047 Anticipated Payments to Treasury

- 4395 Authority Unavailable Pursuant to Public Law ¹

- 4420 Unapportioned Authority - Pending Rescission

- 4430 Unapportioned Authority - OMB Deferral

- 4510 Apportionments - Available

- 4700 Commitments ²

- 4032 Anticipated Contract Authority

- 4310 Anticipated Recoveries of Prior-year Obligations

- 4450 Unapportioned Authority - Available (debit or credit)

¹ Closing this account into unapportioned authority assumes the authority will become available at some point.

² In some cases, resources may be held to fill commitments. In that case, do not close the commitments account.

III-C. *To close expended authority and related adjustments. (Use adjustment accounts only in year 2 and later.)*

- 4902 Expended Authority - Paid (debit or credit)
- 4980 Upward Adjustments of Prior-year Expended Authority
 - 4201 Total Actual Resources
 - 4971 Downward Adjustments of Prior-year Expended Authority - Refunds
 - 4979 Downward Adjustments of Prior-year Expended Authority - Other

III-D. *To close upward and downward adjustments of undelivered orders. (Use only in year 2 and later.)*

- 4801 Undelivered Orders - Unpaid (debit or credit)
- 4880 Upward Adjustments of Prior-year Undelivered Orders
 - 4870 Downward Adjustments of Prior-year Undelivered Orders

At this point the accounting equation would be:

4139 Contract Authority Carried Forward
+
4201 Total Actual Resources
=
4801 Undelivered Orders - Unpaid
+
4802 Undelivered Orders - Paid
+
4901 Expended Authority - Unpaid

Section VI

Indefinite Contract Authority: Crosswalks to key reports

This section contains crosswalks from budgetary accounts in the conceptual framework to the lines of key budgetary reports on which they would be reported. The reports illustrated here include the SF-133, "Report on Budget Execution," and the FMS-2108, "Year-end Closing Statement."

Two SF-133 crosswalks are provided:

- √ No-year contract authority-indefinite for the first year; and
- √ No-year contract authority-indefinite for subsequent years.

These crosswalks contain information on which accounts track to applicable lines; what balances are reported or used in computations (the beginning or the preclosing balances); whether the accounts are applicable to interim (during the year) or final (last filing for the year) SF-133's;

and additional information required to properly select accounts and amounts to be used.

A single FMS-2108 crosswalk is provided showing the accounts with balances tracking to the form for any given year.

The reports for which crosswalks are illustrated require proprietary information as well as budgetary information. Readers are reminded of the caveat in Chapter I that, because this document covers only budgetary accounting, only budgetary references are provided in the crosswalks here.

In addition, the FMS-2108 crosswalks only illustrate columns that can be derived from the budgetary accounts.

Standard Form 133, Report on Budget Execution Year 1 of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C	E	I	4032 Anticipated Contract Authority	
	E	I/F	4132 Current-year Contract Authority Realized - Indefinite	
	E	I/F	4392 Rescissions	
1D			N/A	
1E			N/A	
2A			N/A	
2B			N/A	
3A1			N/A	
3A2			N/A	
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	
4A			N/A	
4B			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	

Standard Form 133, Report on Budget Execution Year 1 of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
6C	E	I/F	4147 Actual Payments to Treasury	
6D	E	I/F	4133 Actual Reductions to Contract Authority	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I	4047 Anticipated Payments to Treasury	
	E	I	4034 Anticipated Reductions to contract Authority	
7			CALC (1A..1D + 2A..2B + 3A..3C + 4A..4C + 5 + 6)	Must = line 11
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1..n
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1..n
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1..n
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1..n

Standard Form 133, Report on Budget Execution Year 1 of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
9C			Used Only With Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent Periods
	E	I	4590 Apportionments - Unavailable	Subsequent Periods
10B	E	I	4430 Unapportioned Authority - OMB Deferral	
10C	E	I	4420 Unapportioned Authority - Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	

Standard Form 133, Report on Budget Execution Year 1 of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A..9C + 10A..10E)	Must = Line 7
12			N/A	
13			Not Derived from SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
1A			N/A	
1B			N/A	
1C			N/A	
1D			N/A	
1E			N/A	
2A	B	I/F	4201 Total Actual Resources	Added
	E	I/F	4392 Rescissions	Prior-Year Authority only, Subtracted
	B	I/F	4139 Contract Authority Carried Forward	Added
	B	I/F	4801 Undelivered Orders - Unpaid	Subtracted
	B	I/F	4802 Undelivered Orders - Paid	Subtracted
	B	I/F	4901 Expended Authority - Unpaid	Subtracted
2B			N/A	
3A1	E	I/F	4971 Downward Adjustments of Prior- Year Expended Authority - Refunds	
3A2				
3B1			N/A	
3B2			N/A	
3C1			N/A	
3C2			N/A	

Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
4A	E	I/F	4870 Downward Adjustments of Prior-year Undelivered Orders	
	E	I/F	4979 Downward Adjustments of Prior-year Expended Authority - Other ¹	
4B	E	I	4310 Anticipated Recoveries of Net Prior-year Obligations	Net debit balance
4C			N/A	
5	E	I/F	4395 Authority Unavailable - Pursuant to Public Law	
6C	E	I	4147 Actual Payments to Treasury	
6D	E	I	4133 Actual Reductions to Contract Authority	
6E	E	I/F	4396 Authority Permanently Unavailable Pursuant to Public Law	
6F	E	I/F	4047 Anticipated Payments to Treasury	
7			CALC (1A..1D + 2A..2B + 3A.. 3C + 4A..4C + 5 + 6)	Must = line 11

¹ OMB Circular A-34 states that some programs may only receive an apportionment for actual recoveries. Check with your policy analyst. Anticipated amounts are not available for reuse until they are recovered.

Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8A	E	I/F	4801 Undelivered Orders - Unpaid	Category A. Direct
	E	I/F	4802 Undelivered Orders - Paid	Category A. Direct
	E	I/F	4901 Expended Authority - Unpaid	Category A. Direct
	E	I/F	4902 Expended Authority - Paid	Category A. Direct
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category A. Direct
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category A. Direct
8B	E	I/F	4801 Undelivered Orders - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4802 Undelivered Orders - Paid	Category B. Direct Sub Category 1..N
	E	I/F	4901 Expended Authority - Unpaid	Category B. Direct Sub Category 1..N
	E	I/F	4902 Expended Authority - Paid	Category B. Direct Sub Category 1..N
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Category B. Direct Sub Category 1..N
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Category B. Direct Sub Category 1..N

Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
8C	E	I/F	4801 Undelivered Orders - Unpaid	Not Subject to Apport
	E	I/F	4802 Undelivered Orders - Paid	Not Subject to Apport
	E	I/F	4901 Expended Authority - Unpaid	Not Subject to Apport
	E	I/F	4902 Expended Authority - Paid	Not Subject to Apport
	E	I/F	4880 Upward Adjustments of Prior-Year Undelivered Orders	Not Subject to Apport
	E	I/F	4980 Upward Adjustments of Prior-Year Expended Authority	Not Subject to Apport
9A1	E	I	4510 Apportionments - Available	Thru Current Period
	E	I	4610 Allotments - Realized Resources	Thru Current Period
	E	I	4700 Commitments	Thru Current Period
9A2	E	I	4590 Apportionments - Unavailable	Anticipated Unavailable Thru Current Period
9B	E	I	4620 Other Funds Available	
9C			Used Only with Prior OMB Approval	
10A	E	I	4510 Apportionments - Available	Subsequent periods
	E	I	4590 Apportionments - Unavailable	Subsequent periods

Standard Form 133, Report on Budget Execution Year 2 and Later of Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Line Number	Beginning/ Ending Balance	Interim/ Final	Account Number and Title	Additional Information Required
10B	E	I	4430 Unapportioned Authority OMB Approval	
10C	E	I	4420 Unapportioned Authority Pending Rescission	
10D	E	I/F	4450 Unapportioned Authority	
	E	I/F	4630 Funds Not Available for Commitment/Obligation	
11			CALC (8 + 9A..9C + 10A..10E)	Must = line 7
12	B	F	4801 Undelivered Orders - Unpaid	
	B	F	4901 Expended Authority - Unpaid	
13			Not Derived From SGL Accounts	
14A			N/A	
14B			N/A	
14C	E	F	4801 Undelivered Orders - Unpaid	Annual
14D	E	F	4901 Expended Authority - Unpaid	Annual
15A	E	F	4802 Undelivered Orders - Paid	Annual
	E	F	4902 Expended Authority - Paid	Annual
15B			N/A	
15			CALC Line 8 - 13 - 14C - 14D	

FMS 2108, Year-end Closing Statement Indefinite Contract Authority

Note: Ending balance means preclosing balance.

Column Number	Ending/ Post- closing Balance	Account Number and Title	
1		N/A	
2		Provided by Treasury in year 2 and later	
	B	4139 Contract Authority Carried Forward	
3	E	4132 Current-year Contract Authority Realized - Indefinite	
4	E	4135 Contract Authority Converted to Cash	
5	E	4133 Actual Reductions to Contract Authority	
	E	4392 Rescissions	
6		Calculated as columns 2 ± 3-4 = 6; also equals:	
	P	4149 Contract Authority Carried Forward	
7		N/A	
8		N/A	
9	P	4801 Undelivered Orders - Unpaid	
10		N/A	
11	E	4420 Unapportioned Authority - Pending Rescission	
	E	4430 Unapportioned Authority - OMB Deferral	
	E	4450 Unapportioned Authority - Available	
			Must = line 11 of SF-132; Also calculated as (6+7+8 = 9+10+11)